

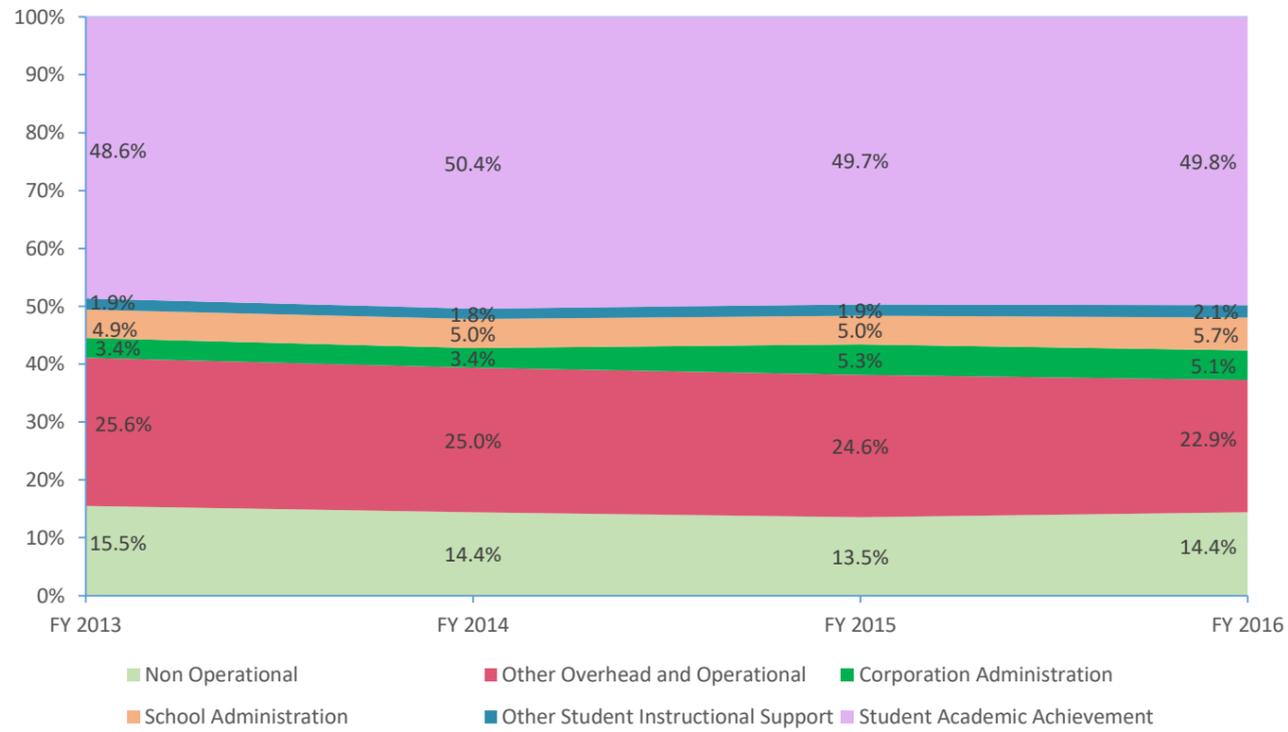
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Manchester Community Schools (8045)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,231,132	50.7%	\$7,820,147	47.4%	\$7,267,229	48.6%	\$7,865,037	50.4%	\$7,981,570	49.7%	\$7,904,422	49.8%
Student Instructional Support	\$857,259	6.0%	\$1,182,419	7.2%	\$1,018,601	6.8%	\$1,061,053	6.8%	\$1,109,375	6.9%	\$1,239,281	7.8%
<b>Total</b>	<b>\$8,088,392</b>	<b>56.7%</b>	<b>\$9,002,566</b>	<b>54.6%</b>	<b>\$8,285,829</b>	<b>55.5%</b>	<b>\$8,926,090</b>	<b>57.2%</b>	<b>\$9,090,945</b>	<b>56.6%</b>	<b>\$9,143,703</b>	<b>57.6%</b>

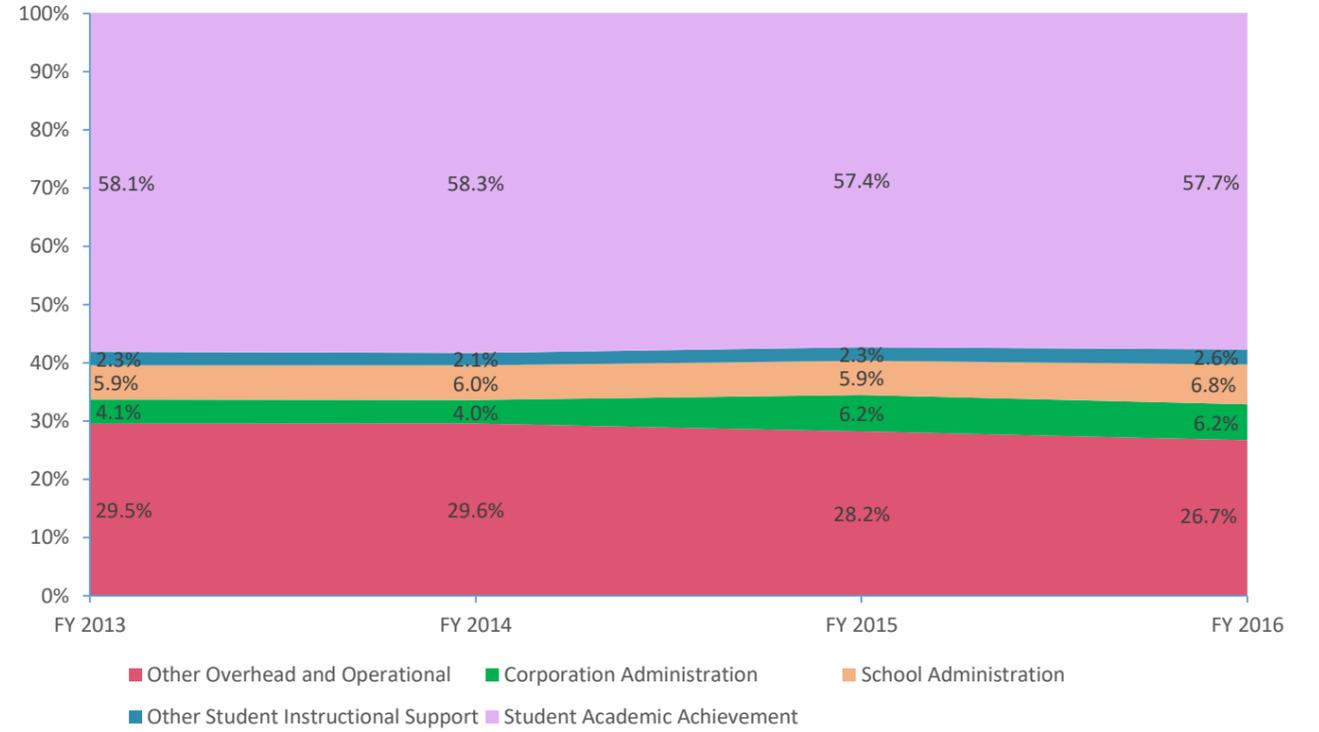
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,164,819	22.2%	\$4,084,649	24.8%	\$4,338,049	29.0%	\$4,427,632	28.4%	\$4,798,917	29.9%	\$4,437,009	28.0%
Non Operational	\$3,003,279	21.1%	\$3,415,619	20.7%	\$2,315,088	15.5%	\$2,246,360	14.4%	\$2,176,572	13.5%	\$2,286,161	14.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$6,168,098</b>	<b>43.3%</b>	<b>\$7,500,267</b>	<b>45.4%</b>	<b>\$6,653,136</b>	<b>44.5%</b>	<b>\$6,673,992</b>	<b>42.8%</b>	<b>\$6,975,489</b>	<b>43.4%</b>	<b>\$6,723,170</b>	<b>42.4%</b>

<b>Grand Total</b>	<b>\$14,256,489</b>	<b>\$16,502,833</b>	<b>\$14,938,966</b>	<b>\$15,600,082</b>	<b>\$16,066,434</b>	<b>\$15,866,873</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$354,863	\$243,041	NA	NA	-31.5%
11100	Regular Programs	Elementary	\$2,102,245	\$3,314,486	\$2,979,753	\$2,989,691	42.2%	-9.8%	0.3%
11200	Regular Programs	Middle/Junior High	\$649,334	\$846,432	\$440,333	\$462,658	-28.7%	-45.3%	5.1%
11300	Regular Programs	High School	\$1,233,883	\$1,647,036	\$2,071,564	\$1,938,328	57.1%	17.7%	-6.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$9,270	\$896	\$9,186	NA	-0.9%	925.0%
11420	Regular Programs	Vocational Education - Agriculture B	\$25,719	\$43,205	\$83,236	\$94,964	269.2%	119.8%	14.1%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$38,117	\$80,080	\$15,014	\$2,060	-94.6%	-97.4%	-86.3%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$17,666	\$299	\$0	\$17,278	-2.2%	5685.5%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$14,433	\$52,683	\$29,193	\$29,269	102.8%	-44.4%	0.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$170,580	\$252,869	\$78,093	\$62,723	-63.2%	-75.2%	-19.7%
12350	Special Programs	Physical Impairment - Homebound	\$10,578	\$343	\$1,121	\$0	-100.0%	-100.0%	-100.0%
12610	Special Programs	Learning Disability	\$275,413	\$222,533	\$316,388	\$350,912	27.4%	57.7%	10.9%
12900	Special Programs	Other Special Programs	\$0	\$0	\$2,351	\$2,765	NA	NA	17.6%
14100	Summer School Programs	Elementary	\$13,079	\$6,589	\$0	\$0	-100.0%	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$740	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$65,592	\$27,434	\$5,370	\$3,181	-95.2%	-88.4%	-40.8%
16100	Remediation	Remediation Testing	\$6,551	\$0	\$8,279	\$7,865	20.1%	NA	-5.0%
16200	Remediation	Preventive Remediation	\$3,189	\$267	\$13,697	\$13,430	321.1%	4927.7%	-2.0%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$265,901	\$259,281	\$265,824	\$272,717	2.6%	5.2%	2.6%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$423,510	\$555,811	\$479,925	\$519,589	22.7%	-6.5%	8.3%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$47,884	\$8,202	\$5,693	\$0	-100.0%	-100.0%	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$29,742	\$18,494	\$188,013	\$248,359	735.1%	1242.9%	32.1%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$1,238	\$319	\$2,000	\$0	-100.0%	-100.0%	-100.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$5,063	\$6,351	NA	NA	25.4%
22210	Instruction	Library/Media Services - Service Area Direction	\$2,622	\$2,561	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$134,522	\$161,145	\$109,973	\$78,791	-41.4%	-51.1%	-28.4%
22230	Instruction	Library/Media Services - Audiovisual	\$71,130	\$81,661	\$74,409	\$40,933	-42.5%	-49.9%	-45.0%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$16,733	\$24,039	\$262	\$405	-97.6%	-98.3%	54.9%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$36,490	\$318,848	\$309,782	NA	748.9%	-2.8%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$2,444	\$2,471	\$939	\$9,335	282.0%	277.8%	894.6%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$164,646	\$165,498	\$50,746	\$111,688	-32.2%	-32.5%	120.1%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$78,906	\$78,906	NA	NA	0.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$409	\$0	\$0	\$0	-100.0%	NA	NA
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$649	\$819	\$215	NA	-66.9%	-73.8%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$278,637	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$6,066,538</b>	<b>\$7,820,147</b>	<b>\$7,981,570</b>	<b>\$7,904,422</b>	<b>30.3%</b>	<b>1.1%</b>	<b>-1.0%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$149,754	\$280,045	\$238,592	\$262,821	75.5%	-6.2%	10.2%
21250	Students	Guidance Services - Records Maintenance	\$4,134	\$4,208	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$39,385	\$55,713	\$74,569	\$76,258	93.6%	36.9%	2.3%
21390	Students	Health Services - Other Health Services	\$4,071	\$0	\$0	\$0	-100.0%	NA	NA
21990	Students	Other Support Services Students - Other Student Services	\$2,000	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$423,353	\$720,706	\$637,084	\$749,393	77.0%	4.0%	17.6%
24900	School Administration	Other Support Services - School Admin.	\$72,605	\$121,748	\$159,130	\$150,810	107.7%	23.9%	-5.2%
<b>Student Instructional Support Total</b>			<b>\$695,303</b>	<b>\$1,182,419</b>	<b>\$1,109,375</b>	<b>\$1,239,281</b>	<b>78.2%</b>	<b>4.8%</b>	<b>11.7%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$30,379	\$30,939	\$31,152	\$36,302	19.5%	17.3%	16.5%
23120	General Administration	Board of Education - Service Area Assistants	\$0	\$1,300	\$0	\$0	NA	-100.0%	NA
23150	General Administration	Board of Education - Legal Services	\$8,283	\$24,906	\$23,643	\$15,574	88.0%	-37.5%	-34.1%
23160	General Administration	Board of Education - Promotion Expenses	\$1,522	\$3,511	\$2,360	\$2,357	54.9%	-32.9%	-0.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$169,023	\$244,697	\$218,581	\$414,274	145.1%	69.3%	89.5%

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							2006 to 2016	2009 to 2016	2015 to 2016
23220	General Administration	Executive Administration - Community Relations	\$1,899	\$1,952	\$6,815	\$6,573	246.1%	236.7%	-3.6%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$53,685	\$48,455	NA	NA	-9.7%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$33,955	\$101,478	\$123,108	\$128,766	279.2%	26.9%	4.6%
25130	Central Services	Fiscal Services - Budgeting	\$1,543	\$750	\$1,500	\$0	-100.0%	-100.0%	-100.0%
25150	Central Services	Fiscal Services - Payroll Services	\$25,867	\$40,822	\$59,250	\$62,926	143.3%	54.1%	6.2%
25160	Central Services	Fiscal Services - Financial Accounting	\$33,697	\$39,257	\$55,604	\$62,699	86.1%	59.7%	12.8%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$155	\$177	\$15	\$0	-100.0%	-100.0%	-100.0%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$916	\$4,230	\$4,629	\$4,368	376.7%	3.3%	-5.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$155	\$1,324	\$4,731	\$6,297	3962.3%	375.7%	33.1%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$252,688	\$14,649	NA	NA	-94.2%
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$11,065	\$8,634	\$6,049	NA	-45.3%	-29.9%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$22,141	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$895,763	\$1,214,970	\$1,309,676	\$1,200,946	34.1%	-1.2%	-8.3%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$37,853	\$77,540	\$155,843	\$152,563	303.0%	96.8%	-2.1%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$245,060	\$322,572	\$344,504	\$302,444	23.4%	-6.2%	-12.2%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$397	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$3,109	\$10,462	\$3,158	NA	1.6%	-69.8%
26600	Operation and Maintenance of Plant Services	Security Services	\$2,835	\$1,000	\$72,848	\$10,715	277.9%	971.5%	-85.3%
26700	Operation and Maintenance of Plant Services	Insurance	\$116,738	\$101,784	\$8,329	\$119,568	2.4%	17.5%	1335.6%
27010	Student Transportation	Service Area Direction	\$32,266	\$55,038	\$17,959	\$51,474	59.5%	-6.5%	186.6%
27100	Student Transportation	Vehicle Operation	\$280,841	\$357,536	\$438,862	\$460,848	64.1%	28.9%	5.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$148,710	\$129,043	\$145,825	\$118,106	-20.6%	-8.5%	-19.0%
27400	Student Transportation	Purchase of School Buses	\$0	\$151,566	\$103,883	\$114,330	NA	-24.6%	10.1%
27500	Student Transportation	Insurance on Buses	\$17,996	\$29,761	\$0	\$34,777	93.2%	16.9%	NA
27900	Student Transportation	Other Student Transportation Services	\$62,948	\$69,521	\$58,424	\$40,969	-34.9%	-41.1%	-29.9%
27910	Student Transportation	Bus Driver Training	\$2,505	\$2,376	\$2,478	\$2,437	-2.7%	2.6%	-1.6%
31100	Food Services Operations	Service Area Direction	\$27,432	\$29,639	\$71,792	\$61,287	123.4%	106.8%	-14.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$344,807	\$602,257	\$578,533	\$348,281	1.0%	-42.2%	-39.8%
31400	Food Services Operations	Food Purchases	\$281,491	\$399,918	\$605,594	\$598,161	112.5%	49.6%	-1.2%
31900	Food Services Operations	Other Food Services	\$46,592	\$30,614	\$27,511	\$7,657	-83.6%	-75.0%	-72.2%
<b>Overhead and Operational Total</b>			<b>\$2,873,770</b>	<b>\$4,084,649</b>	<b>\$4,798,917</b>	<b>\$4,437,009</b>	<b>54.4%</b>	<b>8.6%</b>	<b>-7.5%</b>
<b>Non Operational</b>									
33300	Category not Specified	Civic Services	\$10,368	\$16,588	\$10,776	\$19,236	85.5%	16.0%	78.5%
33400	Category not Specified	Athletic Coaches	\$132,815	\$217,104	\$182,247	\$178,576	34.5%	-17.7%	-2.0%
33930	Other Community Services	Latch Key Kid Program	\$12,049	\$14,642	\$13,945	\$13,905	15.4%	-5.0%	-0.3%
40100	Category not Specified	Service Area Direction	\$0	\$0	\$0	\$227,457	NA	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$48,684	\$55,536	\$161	\$0	-100.0%	-100.0%	-100.0%
43000	Category not Specified	Professional Services	\$13,099	\$21,508	\$1,665	\$315	-97.6%	-98.5%	-81.1%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$140,675	\$518,974	\$206,077	\$97,021	-31.0%	-81.3%	-52.9%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$103,216	\$103,754	\$95,240	\$47,620	-53.9%	-54.1%	-50.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$8,779	\$3,284	NA	NA	-62.6%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$28,964	\$24,646	\$20,830	\$15,685	-45.8%	-36.4%	-24.7%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$4,456	\$9,485	\$0	NA	-100.0%	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$295,230	\$490,461	\$181,862	\$233,724	-20.8%	-52.3%	28.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$7,730	\$0	\$2,835	\$0	-100.0%	NA	-100.0%
51100	Principal on Debt	Bonds	\$216,842	\$0	\$0	\$0	-100.0%	NA	NA
52500	Interest on Debt	Bond Anticipation Notes	\$25,724	\$22,669	\$17,849	\$21,742	-15.5%	-4.1%	21.8%
53100	Lease Rental	Buildings-Principal	\$1,219,530	\$1,218,965	\$736,000	\$752,000	-38.3%	-38.3%	2.2%
54200	Advancements and Obligations	Common School Fund - Principal	\$712,904	\$598,875	\$475,690	\$460,722	-35.4%	-23.1%	-3.1%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$107,441	\$213,131	\$214,874	NA	100.0%	0.8%
<b>Non Operational Total</b>			<b>\$2,967,830</b>	<b>\$3,415,619</b>	<b>\$2,176,572</b>	<b>\$2,286,161</b>	<b>-23.0%</b>	<b>-33.1%</b>	<b>5.0%</b>
<b>Prorated by Fund</b>									

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					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SAA NA PERF - 2007 Account Code	\$86,403	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA PERF - 2007 Account Code	\$12,767	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$62,593	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$2,798	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$350,520	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$51,830	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$94,264	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$11,353	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$651,622	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$96,604	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$133,390	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$21,133	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$5,119	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$756	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$801	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$166	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$70,931	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$1,653,048</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>